

EXHIBIT 77

IN THE CIRCUIT COURT OF THE STATE OF OREGON
FOR THE COUNTY OF LANE

In re Judicial Dissolution of,
Zadeh Kicks LLC dba Zadeh Kicks
the Petitioner.

Case No. 22CV16510

DECLARATION OF DAVID P.
STAPLETON IN SUPPORT OF
RECEIVER'S MOTION FOR ORDER
APPROVING LIQUIDATION PLANS

I, David P. Stapleton, declare and state:

1. I am the court-appointed receiver in this case. I make this declaration in support of Receiver's Motion for Order Approving Liquidation Plans. I have personal knowledge of the facts stated in my declaration, and I am competent to testify regarding them.

2. On May 20, 2022, this Court entered an order appointing me as the receiver for Zadeh Kicks LLC dba Zadeh Kick ("Petitioner"). I immediately took possession of the Receivership Estate and met with Malekzadeh and his counsel at the Zadeh Kicks offices to discuss the takeover of the Receivership Estate and my role.

3. The vast majority of the physical assets of the Receivership Estate, disregarding cash, consists of brand-new sneakers, in boxes, with tags, that were acquired from a variety of other sneaker resellers, which totals approximately 60,000 pairs of shoes.

4. I have also taken possession of various categories of items that were represented to be Malekzadeh's personal property, including approximately 1,100 pairs of sneakers (both new and used) and various other collectibles.

5. I am proposing a sales process using multiple channels including: (1) Direct to consumer sales; (2) Wholesale sales to pre-qualified bulk buyers; and (3) Sales to consignment

1 outlets and independent retailers. I believe this three-pronged sales approach will provide the
2 flexibility to test the market through each channel and then to focus on the most successful
3 channels or to modify the products that we are selling through each channel.

4 6. Various experts have reviewed the inventory and have provided positive feedback
5 on the mix, value and overall quality of the collection. The general mix of the inventory includes
6 less than 10% of the total shoes that are high-end, collectible shoes that, with the remainder having
7 average or above average value that is suitable for sales through online marketplaces such as Ebay.

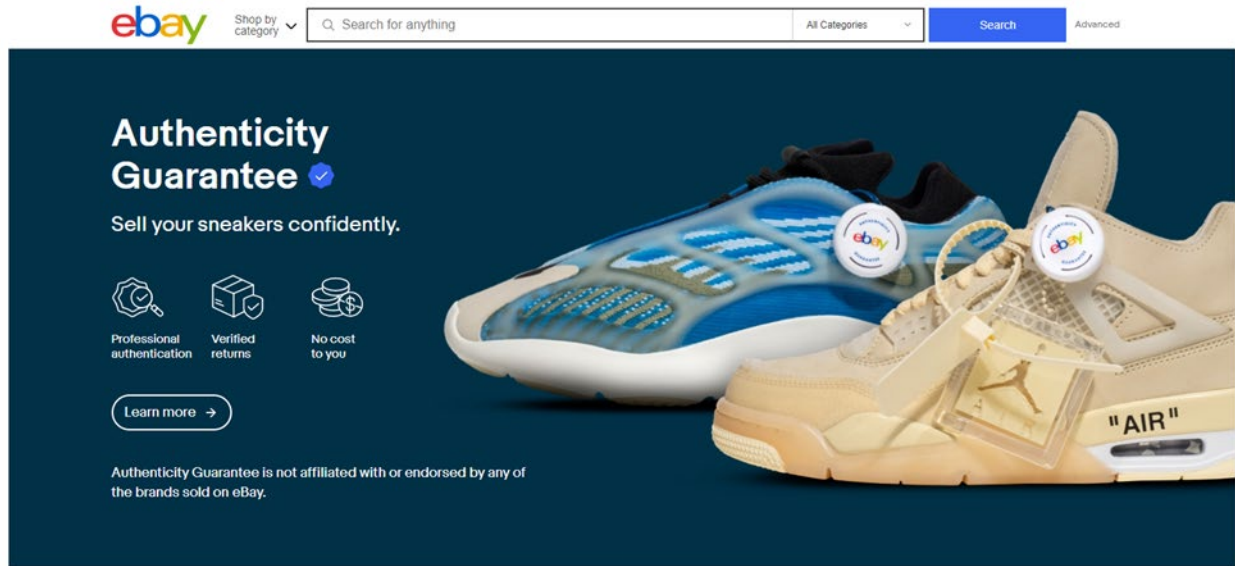
8 7. Since my appointment, it is my understanding that the sneaker resale market has
9 been negatively impacted by decreased consumer spending consistent with other categories of
10 consumer goods. In consideration of this trend, I am seeking approval of this motion in an
11 expedited fashion so as to minimize impact of further decline of consumer spending habits and to
12 take advantage of the holiday selling season that is about to begin.

13 8. Over the course of the last two months, I met with various parties in search of
14 partners to assist with maximizing the sales prices for the Zadeh Kicks sneaker inventory and
15 Malekzadeh's personal sneaker inventory and other collectibles. These groups consisted of
16 liquidators, sneaker resellers, online direct-to-consumer platforms selling luxury goods and other
17 e-commerce marketplaces. They included Poshmark, Ebay, Onyx Asset Advisors, Tiger Group, a
18 prominent sneaker event company and others. I have also consulted regularly with the former
19 Zadeh employees I have retained based on their legacy knowledge and industry expertise. These
20 employees have also served as a reliable resource regarding the Zadeh inventory and its historical
21 inventory management, marketplace transaction, order fulfilment and shipping processes.

22 9. In addition to the above channels, I intend to contact third party potential purchasers
23 who have expressed interest in the inventory.

24 10. One key consideration for the sale process is authentication of the sneakers in the
25 Zadeh inventory. I have a high degree of confidence in the authenticity of the sneaker inventory
26 based on multiple inspections of the inventory by experts and law enforcement agencies. I intend

1 to use Ebay as one of the primary channels at the outset of the liquidation plan, in part because of
 2 the additional layer of authentication provided by Ebay's Authenticity Guarantee (pictured below).



13 11. Following my extensive research and analysis, I believe this liquidation process
 14 will take approximately 8-12 months to complete.

15 12. My proposed liquidation will consist of sales to buyers through the following three
 16 channels (the “3-Channel Hybrid” strategy):

17 ■ **Direct To Consumer Online Sales** – sales to end consumers principally
 18 using Ebay.com and potentially also selling through stockx.com, goat.com, poshmark.com, and
 19 sales through livestream shopping & entertainment platforms offering exclusive “one-time only”
 20 collections and through live exclusive events.

21 In addition, there is a unique opportunity to begin selling soon to take advantage of the
 22 upcoming holiday season. It is my understanding that Ebay has the infrastructure and resources to
 23 assist in listing, advertising, and handling payment processing and authentication of the sneakers.
 24 It is also my understanding that Ebay is one of the largest online sellers of sneakers in the United
 25 States.

1 I can structure the online platforms' "storefronts" to require that all sales are final. Ebay,
 2 specifically, has a dedicated, internal authentication team and facilities where each pair of shoes
 3 pass through before moving on to the end consumer.

4 Ebay is offering to provide me with favorable financial terms and preferred services not
 5 available to most other sellers. Ebay's proposed fee for listing, shipping and payment processing
 6 is approximately 8% of gross sales. I am working to negotiate better terms, which may include a
 7 lower fee or inclusion of additional services and promotional benefits. By comparison, the fee for
 8 most other platforms begins at around 8-10% for the sale commission for sellers in good standing
 9 but has an additional payment processing fee of approximately 3%, for a total of approximately
 10 11-13%¹. Ebay would not charge a payment processing fee, nor does it charge any fees for
 11 shipping, on top of the 8%. I believe the 8% fee is reasonable given the services provided by Ebay
 12 and the comparison to fees offered by other platforms.

13 Ebay will also allow me to obtain a market price, not a wholesale price, with an 8% fee.
 14 Based on discussions with industry experts, I believe the discount to sell to a wholesaler could
 15 range between 20-30 %. If I determine the pace of sales or the prices achieved from the online
 16 marketplace platforms are not as expected, I may choose to pivot to a wholesale buyer where I
 17 believe the offer received and the benefit of moving a larger volume of shoes at once is favorable
 18 compared to what will sell via the market value from the online marketplaces.

19 The legacy Zadeh team, which currently includes three former employees of Zadeh, is also
 20 still intact and has significant experience in fulfillment for online orders. I can manage and
 21 augment this team when appropriate to manage the fulfillment side of the online sales platform.

24 ¹ The standard fees for selling on GOAT.com are base commission fees of 9.5% of sale price, plus
 25 a 2.9% payment processing fee for a total of 12.4%. Commission fees can increased based on
 26 number of seller cancellations and verification issues. The standard fees for selling on StockX.com
 are base commission fees of between 8-10% of sale price (depending on seller sales volume), plus
 a 3.0% payment processing fee for a range of 11-13%. Both platforms also have minimum seller
 fees based on region.

1 I intend to establish benchmark prices for each pair of sneakers based on recent and
 2 available comparable sales data provided by Ebay and may need to adjust these benchmark prices
 3 from time to time based on changes in the market. I will also be able to monitor real-time data
 4 provided by Ebay throughout the process to gauge current market prices / average selling prices
 5 for each sneaker, which will allow me to pivot sales and pricing strategy, if necessary. I will also
 6 submit monthly reports to the court, wherein I can provide updates on progress, any changes in
 7 valuation expectations, etc.

8 ■ **Wholesale** – Sales to pre-qualified buyers in quantities of greater than 100
 9 sneakers per order. I have received a number of inquiries from potential bulk buyers interested in
 10 purchasing some or all of the Zadeh inventory. If I determine that a wholesale bulk sale is
 11 competitive with what I believe can be achieved through several sales within the other channels,
 12 I intend to explore this option.

13 ■ **Consignment** - Sales at consignment stores will likely be at a slower pace
 14 than online marketplace options and would also require additional logistics, shipping and other
 15 variables, but may be appropriate for a limited amount of the sneaker inventory.

16 13. I have completed a draft budget that includes costs for on-site staff, rent for the
 17 facilities, supplies and other operating expenses that would exist in all of the above-listed
 18 scenarios. Each of the above-noted channels will have a unique cost structure and budget,
 19 depending on costs specific to those efforts. For instance, retail sales and / or wholesale
 20 transactions will have warehouse labor attributed to preparing items for shipment. Consignment
 21 sales will not have as much labor attributed to labor in the warehouse after initial preparation of
 22 lots of sneakers, but may have shipping costs to consignee and a fee paid upon sale at consignee.
 23 As sales get underway and the inventory of sneakers begins to reduce, I will review right-sizing of
 24 labor, consolidating inventories and other cost-saving measures.

14. As detailed herein, I request approval to utilize the entire 3-Channel Hybrid Strategy to create the greatest velocity and maximize sales revenue with the Court's authorization to use my own discretion to determine how many shoes should go through each channel.

15. I prepared a budget for the receivership estate that aligns with my proposed sale strategy and liquidation plan, as well two comparative budgets to provide a representation of the projected results using two other strategies. Attached as **Exhibits A, B, and C** are three draft budgets² for the court's review (A) the 3-Channel Hybrid strategy; (B) a Traditional Liquidator / Auctioneer strategy; and (C) a Bulk Sale strategy, respectively. I believe that the 3-Channel Hybrid strategy will result in a greater recovery for the receivership estate than Traditional Liquidator / Auctioneer strategy or the Bulk Sale strategy, summarized as follows:

Scenario #1 - 3-CHANNEL HYBRID

	Low	High
Gross Sales	\$ 8,425,000	\$ 10,110,000
Costs of Sale & OH/Other Disbursements	(1,796,456)	(2,102,947)
Net Cash Flow	\$ 6,628,544	\$ 8,007,053

Scenario #2 - TRADITIONAL LIQUIDATOR / AUCTIONEER

	Low	High
Gross Sales	\$ 7,500,000	\$ 9,000,000
Costs of Sale & OH/Other Disbursements	(1,542,956)	(1,789,956)
Net Cash Flow	5,957,044	7,210,044
VARIANCE TO 3-CHANNEL HYBRID	\$ (671,500)	\$ (797,009)

² Please note the cash flow in the attached budgets do not include cash on hand of the receivership estate and do not include fees / expenses to pursue or defend other litigation associated with the receivership estate.

Scenario #3 - BULK SALE

	Low	High
Gross Sales	\$ 6,000,000	\$ 7,200,000
Costs of Sale & OH/Other Disbursements	(603,315)	(687,315)
Net Cash Flow	5,396,685	6,512,685
VARIANCE TO 3-CHANNEL HYBRID	\$ (1,231,859)	\$ (1,494,368)

16. The summaries above (which are also included at the top right corner of each respective budget) capture portions of these presented budgets. There are various nuances / differences within the various budgets to most appropriately reflect the perceived average sales prices within each model, the costs of sale, fulfilment labor and other expenses like shipping / logistics.

17. Within the 3-Channel Hybrid budget, there are three subsections to highlight the various channels: (1) Online Marketplace / Platforms; (2) Wholesale; and (3) Events/Consignment. For instance, the 3-Channel model derives a gross sales value which consists of a blend of an average sale price per sneaker based on the assumptions of the prices achieved via the different channels. The 3-Channel Hybrid also includes a blend of various costs including fees / commissions, labor and freight.

18. The Traditional Liquidator / Auctioneer model factors in an average sale price per sneaker at a wholesale price, which leaves open the market value / retail pricing a seller can achieve from the online platform or livestream / live events or consignment options. While I believe the administrative costs will be lower in the Traditional Liquidator / Auctioneer sale, the lower wholesale pricing, fees and the labor and marketing costs would outweigh this.

19. The Bulk Sale strategy presents an even lower average sale price per sneaker based on the leverage from a bulk buyer who will need to factor in various costs including warehouse space, transportation costs and margin for its own resale of the sneakers. I will continue to entertain

1 bulk offers, but for these reasons I have estimated that the bulk sale price will be substantially
2 below what I believe can be achieved through the online marketplace and wholesale channels. The
3 Bulk Sale model shows a shorter time-frame to close a sale and therefore a short runway on costs,
4 however these reduced costs do not offset the lower sales price to sell in bulk.

5 20. I seek approval of this liquidation strategy on an expedited basis to maximize the
6 holiday selling season, which will commence prior to the Thanksgiving Holiday.

7 **I HEREBY DECLARE THAT THE ABOVE STATEMENT IS TRUE TO THE**
8 **BEST OF MY KNOWLEDGE AND BELIEF, AND THAT I UNDERSTAND IT IS MADE**
9 **FOR USE AS EVIDENCE IN COURT AND IS SUBJECT TO PENALTY FOR PERJURY.**

10 DATED this 4th day of November, 2022.

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13 David P. Stapleton
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CERTIFICATE OF SERVICE

I hereby certify that I served the foregoing DECLARATION OF DAVID P. STAPLETON
IN SUPPORT OF MOTION FOR ORDER APPROVING LIQUIDATION PLANS on the parties
listed below by the method(s) indicated and on the attached Special Notice List via email on the
date set forth below:

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DATED this 4th day of November, 2022.

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s/ Daniel P. Larsen
Daniel P. Larsen, OSB No. 943645



ZADEH KICKS
12 Month Cash Flow Forecast - PRELIMINARY, SUBJECT TO ADJUSTMENT

SCENARIO #1 - 3-CHANNEL HYBRID

DRAFT

Scenario #1 Assumptions:	
Online Marketplace/ Platform Sales at:	\$150.00 per pair
Wholesale Sales at:	\$125.00 per pair
Consignment Sales at:	\$150.00 per pair

Scenario #1 Assumptions:	Low	High
Gross Sales	\$ 8,425,000	\$ 10,110,000
Costs of Sale & OH/Other		
Disbursements	(1,796,456)	(2,102,947)
Net Cash Flow	\$ 6,628,544	\$ 8,007,053

Monthly Cash Flow													Total - Low	Total - High
Month #	1	2	3	4	5	6	7	8	9	10	11	12		
Month	Nov. 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Apr. 2023	May 2023	Jun. 2023	Jul. 2023	Aug. 2023	Sept. 2023	Oct. 2023		
Channel 1 - Online Marketplace / Platform (Retail)														
Sales - Retail N1	225,000	225,000	225,000	225,000	225,000	337,500	337,500	337,500	337,500	337,500	337,500	150,000	3,300,000	3,960,000
Labor N2	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)	(120,000)
Fee - 8%	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(27,000)	(12,000)	(264,000)	(316,800)
Freight/Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Retail Sales	197,000	197,000	197,000	197,000	197,000	300,500	300,500	300,500	300,500	300,500	300,500	128,000	2,916,000	3,523,200
# of Sneakers Sold	1,500	1,500	1,500	1,500	1,500	2,250	2,250	2,250	2,250	2,250	2,250	1,000	22,000	37%
Channel 2 - Wholesale														
Sales - Wholesale N3			500,000		750,000		875,000		375,000		375,000		2,875,000	3,450,000
Labor N2	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(60,000)	(60,000)
Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Freight/Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Wholesale Sales	(5,000)	(5,000)	495,000	(5,000)	745,000	(5,000)	870,000	(5,000)	370,000	(5,000)	370,000	(5,000)	2,815,000	3,390,000
# of Sneakers Sold			4,000		6,000		7,000		3,000		3,000		23,000	38%
Channel 3 - Consignment (Retail)														
Sales - Consignment N1			225,000	225,000	225,000	300,000	300,000	225,000	150,000	337,500	262,500	-	2,250,000	2,700,000
Labor N2	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(60,000)	(60,000)
Expenses - Consignment Fee - 15% of Sales	-	-	(33,750)	(33,750)	(33,750)	(45,000)	(45,000)	(33,750)	(22,500)	(50,625)	(39,375)	-	(337,500)	(405,000)
Freight/Other (Shipping) N4	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)	(15,000)	(18,000)
Net Consignment Sales	(6,250)	(6,250)	185,000	185,000	185,000	248,750	248,750	185,000	121,250	280,625	216,875	(6,250)	1,837,500	2,217,000
# of Sneakers Sold			1,500	1,500	1,500	2,000	2,000	1,500	1,000	2,250	1,750		15,000	25%
Total Gross Sales	225,000	225,000	950,000	450,000	1,200,000	637,500	1,512,500	562,500	862,500	675,000	975,000	150,000	8,425,000	10,110,000
Total Sales Expense	(39,250)	(39,250)	(73,000)	(73,000)	(73,000)	(93,250)	(93,250)	(82,000)	(70,750)	(98,875)	(87,625)	(33,250)	(856,500)	(979,800)
Total - Net Sales	185,750	185,750	877,000	377,000	1,127,000	544,250	1,419,250	480,500	791,750	576,125	887,375	116,750	7,568,500	9,130,200
Total # of Sneakers Sold	1,500	1,500	7,000	3,000	9,000	4,250	11,250	3,750	6,250	4,500	7,000	1,000	60,000	
General Overhead/Operating Disbursements														
Payroll Taxes - 10% of Payroll Expense	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,000)	(24,000)
Facility Lease	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(115,956)	(139,147)
Security Services	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(60,000)	(72,000)
Contingency	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)	(144,000)
Total Operating Disbursements	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	(319,956)	(379,147)
Other Disbursements														
Receiver's Fees	(50,000)	(50,000)	(40,000)	(40,000)	(30,000)	(30,000)	(30,000)	(30,000)	(25,000)	(25,000)	(25,000)	(25,000)	(400,000)	(480,000)
Receiver's Counsel Fees	(35,000)	(35,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(220,000)	(264,000)
Total Other Disbursements	(85,000)	(85,000)	(55,000)	(55,000)	(45,000)	(45,000)	(45,000)	(45,000)	(40,000)	(40,000)	(40,000)	(40,000)	(620,000)	(744,000)
Total Operating & Other Disbursements	(111,663)	(111,663)	(81,663)	(81,663)	(71,663)	(71,663)	(71,663)	(71,663)	(66,663)	(66,663)	(66,663)	(66,663)	(939,956)	(1,123,147)
Net Cash Flow	74,087	74,087	795,337	295,337	1,055,337	472,587	1,347,587	408,837	725,087	509,462	820,712	50,087	6,628,544	8,007,053

Notes

N1: The Receiver estimates Retail sales of 50 shoes per day, multiplied by an average price of \$150.00 per pair (50 pairs per day * 30 days per month * \$150.00 = \$225,000) through March 2023. Beginning April 2023, the Receiver estimates 75 pairs of shoes sold per day (75 pairs per day * 30 days * \$150.00 = \$337,500) with the remaining shoes sold in October 2023. The Receiver estimates consignment sales to follow a similar trend as shown herein.

N2: Current payroll is approximately \$20k per month. We estimate payroll costs to remain consistent through a 3-channel approach and Receiver plans to leverage employees at the online marketplaces/platforms and consignment facilities to manage these costs.

N3: The Receiver is estimating wholesale sales beginning in January 2023 at an average price of \$125.00 per pair with the highest sales in spring 2023 as traction is gained with wholesalers.

N4: Per discussions with industry experts familiar with freight forwarding, logistics and transportation rates, the Receiver determined an estimate of \$10,000 of transportation fees for 10,000 pairs of shoes. As we are assuming 15,000 pairs of shoes sold via consignment in the next 12 months, we will multiply \$10,000 * 1.5 or (\$15,000/10,000) = \$15,000 for the year. For simplicity, we will spread the \$15,000 evenly over 12 months, or \$15,000/12 = \$1,250 per month.

**SCENARIO #2 - TRADITIONAL LIQUIDATOR/AUCTIONEER****DRAFT****Scenario #2 Assumptions:**

Sales at: \$125.00 per pair

Auctioneer Labor Expenses: \$120,000

Auctioneer - Marketing Expenses: \$80,000

Scenario #2 Summary:

	Low	High
Gross Sales	\$ 7,500,000	\$ 9,000,000
Costs of Sale & OH/Other		
Disbursements	(1,542,956)	(1,789,956)
Net Cash Flow	5,957,044	7,210,044
VARIANCE TO 3-CHANNEL HYBRID	\$ (671,500)	\$ (797,009)

ZADEH KICKS

12 Month Cash Flow Forecast - **PRELIMINARY, SUBJECT TO ADJUSTMENT**

Monthly Cash Flow													Total - Low	Total - High
Month #	1	2	3	4	5	6	7	8	9	10	11	12		
Month	Nov. 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Apr. 2023	May 2023	Jun. 2023	Jul. 2023	Aug. 2023	Sept. 2023	Oct. 2023		
Liquidator/Auctioneer Sales N1	-	625,000	625,000	625,000	937,500	1,250,000	1,250,000	1,250,000	500,000	250,000	125,000	62,500	7,500,000	9,000,000
Liquidator/Auctioneer - Labor	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)	(144,000)
Liquidator/Auctioneer - Commission of 5%	-	(31,250)	(31,250)	(31,250)	(46,875)	(62,500)	(62,500)	(62,500)	(25,000)	(12,500)	(6,250)	(3,125)	(375,000)	(450,000)
Liquidator/Auctioneer - Marketing	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(6,667)	(80,000)	(96,000)
Labor N2	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)	(120,000)
Total - Net Sales	(26,667)	567,083	567,083	567,083	863,958	1,160,833	1,160,833	1,160,833	448,333	210,833	92,083	32,708	6,805,000	8,190,000
Total # of Sneakers Sold		5,000	5,000	5,000	7,500	10,000	10,000	10,000	4,000	2,000	1,000	500	60,000	60,000
General Overhead/Operating Disbursements														
Payroll Taxes - 10% of Payroll Expense	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)	(12,000)
Facility Lease	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(115,956)	(115,956)
Security Services	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(60,000)	(60,000)
Contingency	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)	(144,000)
Total Operating Disbursements	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(25,663)	(307,956)	(331,956)
Other Disbursements														
Receiver's Fees	(35,000)	(35,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(320,000)	(384,000)
Receiver's Counsel Fees	(35,000)	(35,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(220,000)	(264,000)
Total Other Disbursements	(70,000)	(70,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(540,000)	(648,000)
Total Operating & Other Disbursements	(95,663)	(95,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(65,663)	(847,956)	(979,956)
Net Cash Flow	(122,330)	471,420	501,420	501,420	798,295	1,095,170	1,095,170	1,095,170	382,670	145,170	26,420	(32,955)	5,957,044	7,210,044

Notes**N1:** The Receiver estimates increased volume of Sales from March to June 2023 as traction develops with wholesale buyers and/or promotion of specifically targeted events (auctions).**N2:** Current payroll is approximately \$20k per month. The Receiver estimates that approximately half of current labor would be required to facilitate a sale via a traditional liquidator/auctioneer, or \$10k per month.**N3:** The Receiver estimates the high range of sales and related costs at 20% higher than the low-range, with the exception of labor costs and payroll taxes for the Zadeh warehouse. These costs, in addition to lease and security costs, are held constant regardless of the selling price per pair of shoes, as they are not variable in nature.



ZADEH KICKS
12 Month Cash Flow Forecast - PRELIMINARY, SUBJECT TO ADJUSTMENT

SCENARIO #3 - BULK SALE

DRAFT

Scenario #3 Assumptions:		
Sales at:	\$100.00	per pair
Gross Sales	\$6.00MM	
No Selling Expenses associated with sale		
Sale(s) completed by end of March 2023		

Scenario #3 Assumptions:	Low	High
Gross Sales	\$ 6,000,000	\$ 7,200,000
Costs of Sale & OH/Other		
Disbursements	(603,315)	(687,315)
Net Cash Flow	5,396,685	6,512,685
VARIANCE TO 3-CHANNEL HYBRID	\$ (1,231,859)	\$ (1,494,368)

Monthly Cash Flow													Total - Low	Total - High
Month #	1	2	3	4	5	6	7	8	9	10	11	12		
Month	Nov. 2022	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Apr. 2023	May 2023	Jun. 2023	Jul. 2023	Aug. 2023	Sept. 2023	Oct. 2023		
Bulk Sales N1	-	-	-	3,000,000	3,000,000								6,000,000	7,200,000
Labor N2	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)								(100,000)	(100,000)
Total - Net Sales	(20,000)	(20,000)	(20,000)	2,980,000	2,980,000	-	-	-	-	-	-	-	5,900,000	7,100,000
Total # of Sneakers Sold	-	-	-	30,000	30,000								60,000	60,000
General Overhead/Operating Disbursements														
Payroll Taxes - 10% of Payroll Expense	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)								(10,000)	(10,000)
Facility Lease	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)								(48,315)	(48,315)
Security Services	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)								(25,000)	(25,000)
Contingency	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)								(50,000)	(60,000)
Total Operating Disbursements	(26,663)	(26,663)	(26,663)	(26,663)	(26,663)	-	-	-	-	-	-	-	(133,315)	(143,315)
Other Disbursements														
Receiver's Fees	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)								(225,000)	(270,000)
Receiver's Counsel Fees	(35,000)	(35,000)	(25,000)	(25,000)	(25,000)								(145,000)	(174,000)
Total Other Disbursements	(80,000)	(80,000)	(70,000)	(70,000)	(70,000)	-	-	-	-	-	-	-	(370,000)	(444,000)
Total Operating & Other Disbursements	(106,663)	(106,663)	(96,663)	(96,663)	(96,663)	-	-	-	-	-	-	-	(503,315)	(587,315)
Net Cash Flow	(126,663)	(126,663)	(116,663)	2,883,337	2,883,337	-	-	-	-	-	-	-	5,396,685	6,512,685

Notes

N1: For purposes of this budget, the Receiver estimates a bulk sale to occur in Q1 2023. This is subject to change based on interest and negotiations if this method materialized.

N2: Current payroll is approximately \$20k per month. Given the quick timeline assumed herein to close on a bifurcated bulk sale in Q1 2023, the Receiver estimates that sustaining current labor levels will be required and accordingly estimates \$20k per month through the close of the sale.

N3: The Receiver estimates the high range of sales and related costs at 20% higher than the low-range, with the exception of labor costs and payroll taxes for the Zadeh warehouse. These costs, in addition to lease and security costs, are held constant regardless of the selling price per pair of shoes, as they are not variable in nature.

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